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**From:**

**Sent:** Friday, February 19, 2010 12:16:31 PM

**To:**

**Cc:**

**Subject:** RE: Easement Contribution FW: PCS Statute Code

You are correct that we must conduct a TEFRA proceeding for the barred TEFRA year in order to assess the amounts carried over by the partners to their open year. We may do this under [Kligfeld v. Commissioner](#) and [G-1 Holdings v. Commissioner](#). To the extent the statute information contained in our computer system will result in an assessment for the barred years, this information should be corrected. Not being a computer expert, I cannot tell you exactly how to do that.